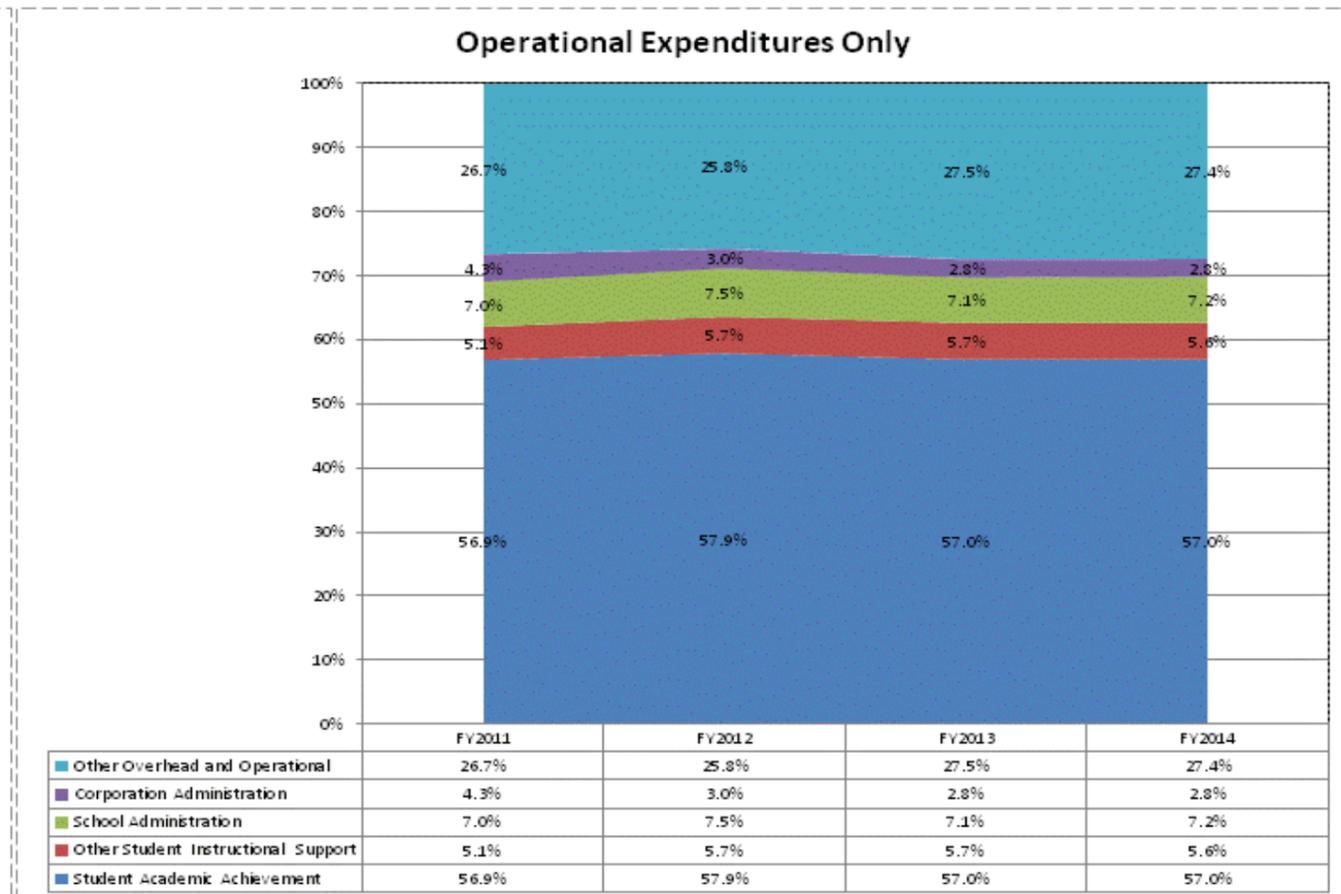
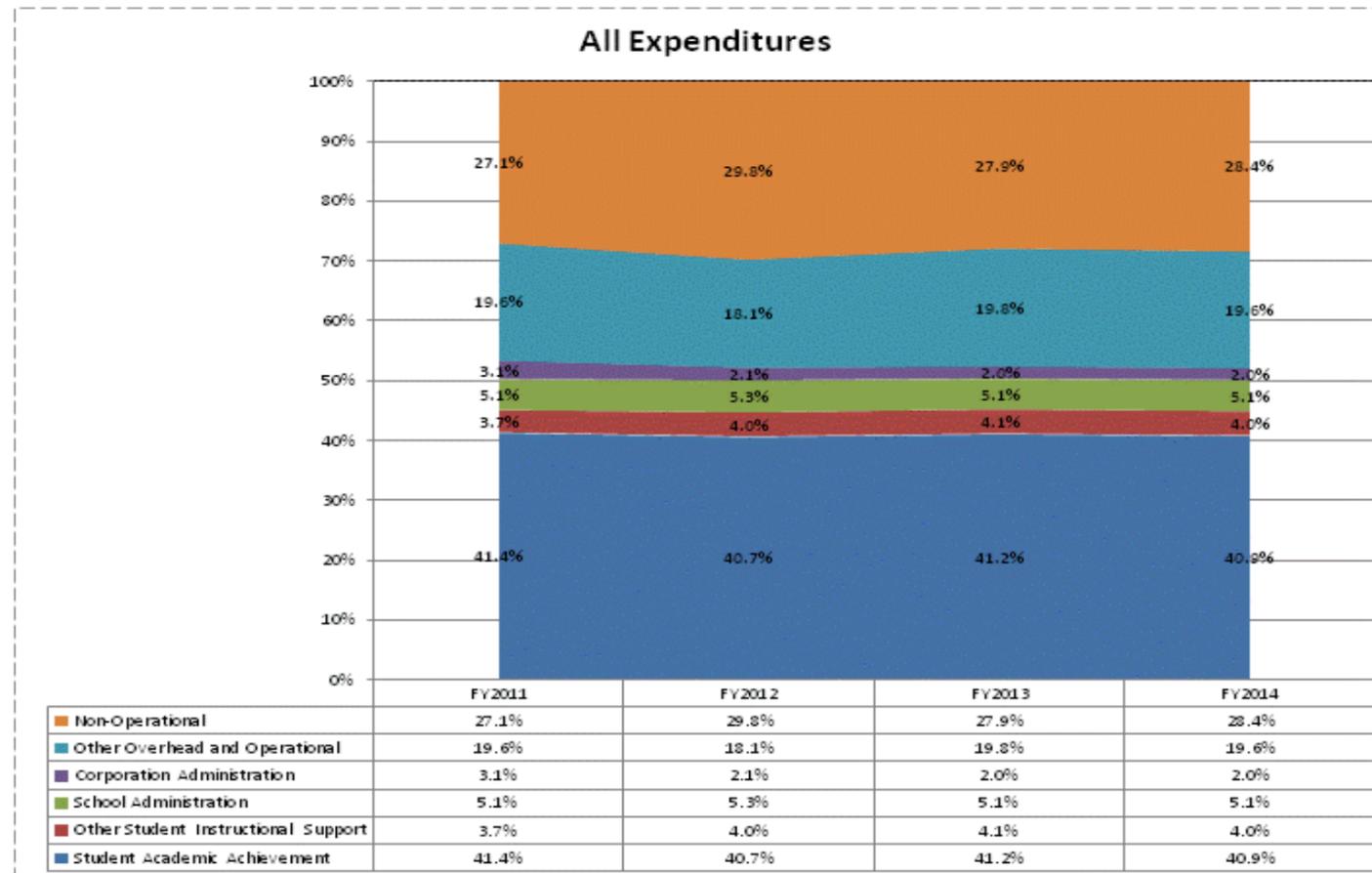


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Avon Community School Corp (3315)**

Avon Community School Corp (3315)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$27,902,997	40.4%	\$37,863,010	39.0%	\$38,352,928	41.2%	\$37,946,074	40.9%
Student Instructional Support	\$4,630,722	6.7%	\$7,629,319	7.9%	\$8,518,355	9.1%	\$8,507,518	9.2%
Overhead and Operational Nonoperational	\$19,332,298	28.0%	\$23,625,695	24.3%	\$20,282,377	21.8%	\$20,030,149	21.6%
Nonoperational	\$17,147,890	24.8%	\$28,026,622	28.9%	\$25,979,857	27.9%	\$26,355,891	28.4%
Grand Total	\$69,013,907		\$97,144,646		\$93,133,517		\$92,839,632	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	47.1%	46.8%	50.3%	50.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Avon Community School Corp (3315)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$149,003	\$168,099	N/A	N/A	13%
11050 Regular Programs; Full Day Kindergarten	\$0	\$29,081	\$1,300,642	\$1,409,044	N/A	> 500%	8%
11100 Regular Programs; Elementary	\$8,781,344	\$14,445,125	\$13,132,314	\$12,429,398	42%	-14%	-5%
11200 Regular Programs; Middle/Junior High	\$2,578,781	\$4,122,621	\$4,559,111	\$4,387,533	70%	6%	-4%
11300 Regular Programs; High School	\$4,664,627	\$8,087,025	\$6,672,130	\$6,017,923	29%	-26%	-10%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$172,000	\$1,888,186	\$2,127,574	N/A	> 500%	13%
11470 Vocational Education; Business Education	\$73,506	\$87,893	\$89,542	\$86,813	18%	-1%	-3%
11590 Other Vocational Education Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$296,568	\$443,293	N/A	N/A	49%
12110 Gifted And Talented; Gifted and Talented	\$377,428	\$471,834	\$853,317	\$739,660	96%	57%	-13%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$62,566	\$81,829	\$47,515	N/A	-24%	-42%
12210 Mental Disabilities; Mild Mental Disabilities	\$277,664	\$454,331	\$458,581	\$407,314	47%	-10%	-11%
12310 Physical Impairment; Orthopedic Impairment	\$165,816	\$0	\$0	\$0	-100%	N/A	N/A
12350 Physical Impairment; Homebound	\$32,151	\$43,263	\$62,430	\$63,596	98%	47%	2%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$988	\$876	\$79	N/A	-92%	-91%
12510 Culturally Different; Communication Disorders	\$308,951	\$0	\$0	\$0	-100%	N/A	N/A
12520 Culturally Different; Compensatory	\$8,495	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$2,311,053	\$4,118,800	\$4,041,647	\$4,098,793	77%	0%	1%
12810 Special Education Preschool	\$223,735	\$436,529	\$294,680	\$278,174	24%	-36%	-6%
12900 Other Special Programs	\$0	\$36,782	\$0	\$0	N/A	-100%	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$6,263	\$0	\$0	\$0	-100%	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$25,890	\$27,593	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$1,190	\$2,834	\$3,708	\$16,813	> 500%	493%	353%
14300 Summer School Programs; High School	\$70,129	\$182,090	\$206,219	\$202,000	188%	11%	-2%
15100 Enrichment Programs; Non-Credit	\$0	\$0	\$24,817	\$36,999	N/A	N/A	49%
16100 Remediation Testing	\$246,014	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$14,195	\$396,590	\$243,989	\$233,088	> 500%	-41%	-4%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$2,571	\$0	\$0	N/A	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$459,298	\$540,693	\$570,054	\$566,713	23%	5%	-1%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$261,399	\$539,052	\$584,307	\$344,374	32%	-36%	-41%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$5,400	\$28,224	\$33,786	\$25,638	375%	-9%	-24%
22110 Improvement of Instruction; Service Area Direction	\$1,291	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$63,749	\$28,595	\$4,358	\$4,401	-93%	-85%	1%
22130 Improvement of Instruction; Instructional Staff Training	\$15,296	\$20,186	\$12,004	\$58,221	281%	188%	385%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$63,896	\$100,267	\$23,794	\$96,141	50%	-4%	304%
22220 Library/Media Services; School Library	\$755,570	\$1,243,721	\$858,445	\$830,018	10%	-33%	-3%
22230 Library/Media Services; Audiovisual	\$43,450	\$48,276	\$23,053	\$21,338	-51%	-56%	-7%
22240 Library/Media Services; Educational Television	\$648	\$352	\$0	\$0	-100%	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$23,221	\$32,732	\$43,771	\$28,989	25%	-11%	-34%
22290 Library/Media Services; Other Educational Media Services	\$11,186	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$1,375,035	\$1,443,571	\$1,298,387	N/A	-6%	-10%
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$22,005	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$335,524	N/A	N/A	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$30,777	\$90,413	\$19,103	N/A	-38%	-79%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$3,545	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$0	\$159	\$206	N/A	N/A	29%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$21,532	\$36,277	\$20,437	\$12,075	-44%	-67%	-41%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$696,363	\$658,306	\$285,187	\$1,085,686	56%	65%	281%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$9,274	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$1,584,716	\$0	\$0	\$0	N/A	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Avon Community School Corp (3315)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement Total	\$24,183,519	\$37,863,010	\$38,352,928	\$37,946,074	57%	0%	-1%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$0	\$138	\$0	\$0	N/A	-100%	N/A
21220 Guidance Services; Counseling Services	\$769,377	\$1,231,796	\$1,401,419	\$1,360,255	77%	10%	-3%
21230 Guidance Services; Appraisal Services	\$17,927	\$77,258	\$0	\$0	-100%	-100%	N/A
21320 Health Services; Medical Services	\$5,639	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$284,451	\$489,758	\$569,231	\$552,085	94%	13%	-3%
21390 Health Services; Other Health Services	\$240	\$1,359	\$2,063	\$1,328	453%	-2%	-36%
21410 Psychological Services; Service Area Direction	\$152,268	\$271,891	\$293,105	\$282,476	86%	4%	-4%
21420 Psychological Testing	\$27,143	\$117,602	\$123,160	\$125,714	363%	7%	2%
21490 Other Psychological Services	\$0	\$0	\$484	\$355	N/A	N/A	-27%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$451,398	\$574,015	\$523,834	N/A	16%	-9%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$217,010	\$345,841	\$383,813	N/A	77%	11%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$207,769	\$180,752	\$154,305	N/A	-26%	-15%
21810 Special Education Administration; Service Area Direction	\$149,863	\$284,360	\$285,957	\$363,307	142%	28%	27%
21890 Special Education Administration; Other Special Education Administration	\$866	\$1,423	\$2,334	\$2,430	181%	71%	4%
21990 Other Support Services, Students; Other Student Services	\$0	\$2,452	\$754	\$520	N/A	-79%	-31%
24100 Office of The Principal	\$2,539,735	\$4,274,661	\$4,739,201	\$4,757,097	87%	11%	0%
24900 Other Support Services, School Administration	\$0	\$444	\$38	\$0	N/A	-100%	-100%
Student Instructional Support Total	\$3,947,508	\$7,629,319	\$8,518,355	\$8,507,518	116%	12%	0%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$5,000	\$23,777	\$20,818	\$24,462	389%	3%	18%
23120 Board of Education; Service Area Assistants	\$8,600	\$19,229	\$3,261	\$591	-93%	-97%	-82%
23150 Board of Education; Legal Services	\$55,178	\$47,852	\$17,700	\$53,971	-2%	13%	205%
23160 Board of Education; Promotion Expenses	\$18,810	\$50,046	\$15,343	-\$4,393	-123%	-109%	-129%
23190 Board of Education; Other Governing Body Services	\$22,928	\$40,080	\$42,312	\$41,017	79%	2%	-3%
23210 Executive Administration; Office of The Superintendent	\$768,164	\$1,417,389	\$832,158	\$943,731	23%	-33%	13%
23220 Executive Administration; Community Relations	\$23,986	\$0	\$52,072	\$81,813	241%	N/A	57%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$100	\$0	\$0	N/A	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$39,683	\$169,218	\$171,984	\$22,728	-43%	-87%	-87%
25120 Fiscal Services; Service Area Direction	\$125,512	\$147,188	\$122,511	\$131,987	5%	-10%	8%
25150 Fiscal Services; Payroll Services	\$48,084	\$131,474	\$144,414	\$140,641	192%	7%	-3%
25160 Fiscal Services; Financial Accounting	\$48,556	\$139,553	\$170,342	\$162,261	234%	16%	-5%
25191 Other Fiscal Services; Refund of Revenue	\$23,293	\$466,170	\$30,930	\$22,333	-4%	-95%	-28%
25193 Other Fiscal Services; Printed Forms	\$15,100	\$1,374	\$440	\$217	-99%	-84%	-51%
25195 Other Fiscal Services; Bank Account Service Charge	\$14,554	\$11,288	\$30,879	\$21,328	47%	89%	-31%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$150	\$2,700	N/A	N/A	> 500%
25199 Other Fiscal Services; Other	\$0	\$0	\$19,525	\$13,566	N/A	N/A	-31%
25400 Planning, Research, Development and Evaluation	\$35,046	\$20,824	\$10,200	\$9,985	-72%	-52%	-2%
25600 Public Information Services	\$0	\$0	\$672	\$0	N/A	N/A	-100%
25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$131,483	\$127,809	N/A	N/A	-3%
25720 Personnel Services; Recruitment and Placement	\$118	\$0	\$0	\$0	-100%	N/A	N/A
25730 Personnel Services; Personnel Services	\$0	\$0	\$6,000	\$0	N/A	N/A	-100%
25740 Personnel Services; Noninstructional Personnel Training	\$250	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$11,981	\$15,375	\$13,727	\$13,798	15%	-10%	1%
25790 Personnel Services; Other Professional Services	\$0	\$205,607	\$346	\$2,529	N/A	-99%	> 500%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$20,788	\$0	N/A	N/A	-100%
25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$19,915	N/A	N/A	N/A
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$0	\$6,576	\$0	N/A	N/A	-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Avon Community School Corp (3315)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
25890 Other Technology Services	\$0	\$0	\$0	\$2,750	N/A	N/A	N/A
25940 Settlements	\$5,320	\$0	\$0	\$0	-100%	N/A	N/A
25950 Other Assessments	\$1,392	\$6,664	\$6,360	\$6,360	357%	-5%	0%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$23,266	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,163,320	\$7,146,205	\$6,907,275	\$6,794,925	63%	-5%	-2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$278,858	\$372,506	\$385,647	\$425,116	52%	14%	10%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$2,264,132	\$1,734,584	\$1,246,051	\$1,150,703	-49%	-34%	-8%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,515	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$2,473,603	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$15	\$66	N/A	N/A	340%
26600 Operation and Maintenance of Plant Services; Security Services	\$19,235	\$136,275	\$79,620	\$98,214	411%	-28%	23%
26700 Operation and Maintenance of Plant Services; Insurance	\$353,440	\$287,548	\$627,753	\$533,335	51%	85%	-15%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$180	\$22,935	\$19,477	\$19,782	> 500%	-14%	2%
27010 Student Transportation; Service Area Direction	\$327,270	\$546,147	\$505,866	\$561,359	72%	3%	11%
27100 Student Transportation; Vehicle Operation	\$1,909,226	\$3,633,508	\$3,190,283	\$3,208,193	68%	-12%	1%
27200 Student Transportation; Monitoring Services	\$255,307	\$504,582	\$392,191	\$395,894	55%	-22%	1%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$916,449	\$1,287,669	\$1,338,967	\$1,352,614	48%	5%	1%
27400 Student Transportation; Purchase of School Buses	\$1,330,406	\$1,873,420	\$0	\$0	-100%	-100%	N/A
27500 Student Transportation; Insurance on Buses	\$104,045	\$78,172	\$120,625	\$0	-100%	-100%	-100%
27700 Student Transportation; Contracted Transportation Services	\$2,250	\$0	\$0	\$3,247	44%	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$818	\$1,201	\$5,670	\$15,911	> 500%	> 500%	181%
27910 Student Transportation; Bus Driver Training	\$17,182	\$21,249	\$27,592	\$12,040	-30%	-43%	-56%
31100 Food Services Operations; Service Area Direction	\$126,858	\$268,421	\$194,379	\$321,013	153%	20%	65%
31200 Food Services Operations; Food Preparation and Dispensing	\$716,709	\$1,257,134	\$1,287,668	\$1,284,774	79%	2%	0%
31300 Food Services Operations; Food Delivery	\$0	\$0	\$13	\$0	N/A	N/A	-100%
31400 Food Services Operations; Food Purchases	\$971,263	\$1,510,347	\$2,038,789	\$2,010,865	107%	33%	-1%
31900 Other Food Services	\$100,980	\$30,582	\$43,507	\$0	-100%	-100%	-100%
Overhead and Operational Total	\$17,628,867	\$23,625,695	\$20,282,377	\$20,030,149	14%	-15%	-1%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$582	\$0	\$0	\$0	-100%	N/A	N/A
33200 Community Recreation	\$0	\$1,358	\$11,857	\$3,961	N/A	192%	-67%
33300 Civic Services	\$200	\$14,687	\$32,495	\$33,364	> 500%	127%	3%
33400 Athletic Coaches	\$372,949	\$496,569	\$502,520	\$451,762	21%	-9%	-10%
33600 Nonpublic School Pupil Services	\$0	\$0	\$0	\$2,160	N/A	N/A	N/A
33910 High School Band Uniforms	\$0	\$45,531	\$0	\$0	N/A	-100%	N/A
33990 Other Community Services; Other	\$0	\$0	\$2,101	\$1,498	N/A	N/A	-29%
43000 Facilities Acquisition and Construction; Professional Services	\$94,195	\$69,239	\$29,835	\$34,594	-63%	-50%	16%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$9,500	\$62,405	\$0	\$0	-100%	-100%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$322,603	\$369,588	\$60,555	\$600	-100%	-100%	-99%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$11,683	\$1,493	\$3,075	N/A	-74%	106%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$63,108	\$8,321	\$0	N/A	-100%	-100%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$514,228	\$70,440	\$1,665	\$0	-100%	-100%	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,206,434	\$2,572,077	\$349,436	\$200,834	-91%	-92%	-43%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$1,413,831	\$616,994	\$555,000	N/A	-61%	-10%
52100 Debt Services; Interest on Debt; Bonds	\$758,191	\$0	\$390,899	\$544,975	-28%	N/A	39%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$52,379	\$0	\$0	N/A	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$34,390	\$36,875	\$13,731	N/A	-60%	-63%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$12,740,605	\$22,706,055	\$13,001,098	\$14,665,000	15%	-35%	13%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$10,933,713	\$9,842,338	N/A	N/A	-10%
54200 Common School Fund; Principal	\$59,709	\$42,738	\$0	\$0	-100%	-100%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Avon Community School Corp (3315)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
60700 Nonprogramed Charges; Scholarships	\$0	\$544	\$0	\$3,000	N/A	452%	N/A
Nonoperational Total	\$17,079,195	\$28,026,622	\$25,979,857	\$26,355,891	54%	-6%	1%
Prorated By Fund							
26491 2007 Account Code - PERF	\$527,761	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,282,443	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$207,920	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$3,065,114	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$9,063	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$82,518	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$6,174,818	\$0	\$0	\$0	N/A	N/A	N/A